

**SOCIAL SECURITY FOR PUBLIC EMPLOYEES (EXCERPT)**  
**Act 205 of 1951**

**38.861 Political subdivision; payments into contribution fund.**

Sec. 11. (a) Each political subdivision as to which a plan has been approved under this section shall pay into the contribution fund, created under section 13, with respect to wages at such time or times as the department may by regulation prescribe, contributions in the amounts and at the rates specified in the applicable agreement entered into by the department under section 3, and for the purpose of this subsection, the amounts severally due on behalf of the state and of such other employers may be determined in accordance with section 218 (e) (2) of the federal social security act.

**Contributions by employees.**

(b) Every employee of a political subdivision required to make payments under subsection (a) of this section, whose services are covered by an approved plan, shall be required to pay for the period of such coverage to the political subdivision at such time or times as the secretary of health, education and welfare may by regulation prescribe, amounts equivalent to the sum of the taxes which would be imposed under the federal insurance contributions act if the services of employees covered by this agreement constituted employment as defined in such act. Such liability shall arise in consideration of the employee's retention in, or entry upon, employment after enactment of this act. The political subdivision is authorized to deduct the amount of such contributions from the wages of such employee as and when paid.

**Judges' retirement system.**

With respect to the judges' retirement system established under Act No. 198 of the Public Acts of 1951, as amended, being sections 38.801 to 38.830 of the Compiled Laws of 1948:

**Contributions by judges.**

(1) For each judge who is a member of the judges' retirement system, his social security taxes retroactive from the date of the social security agreement covering such judge to January 1, 1956, or to the date of his entry into the judges' retirement system, whichever is later, shall be paid by the participating judge. For each judge who is not a member of the judges' retirement system, his social security taxes retroactive from the date of the social security agreement covering such judge to January 1, 1956, or to the date upon which he assumed the duties of judge, whichever is later, shall be deducted from his first payroll check following the date of the social security agreement.

All social security taxes upon the judge subsequent to the social security date shall be paid as provided in section 5 of Act No. 161 of the Public Acts of 1957, as amended, being section 38.855 of the Compiled Laws of 1948, and shall be in addition to any contributions provided for in this subsection (b), as amended.

**Employer's social security taxes.**

(2) The employer's social security taxes covering members of the judges' retirement system, except judges of the recorder's court and common pleas court of Detroit, shall be paid by the state. The employer social security taxes for judges of the recorder's court and common pleas court of Detroit and judges who are not members of the judges' retirement system shall be paid by the political entity or entities from which the judge receives any part of his salary.

**Payment of contributions, adjustment.**

(c) Contributions so collected shall be paid into the contribution fund in partial discharge of the liability of such political subdivision under subsection (a). Failure to deduct such contributions shall not relieve the employee or employer of liability therefor. If more or less than the correct amount of the contribution imposed by subsection (b) is paid or deducted with respect to any remuneration, proper adjustments, or refund if adjustment is impractical, shall be made in such manner and at such times as the political subdivision shall prescribe.

**History:** 1951, Act 205, Imd. Eff. June 14, 1951;—Am. 1955, Act 39, Imd. Eff. Apr. 21, 1955;—Am. 1957, Act 161, Eff. Sept. 27, 1957;—Am. 1958, Act 199, Imd. Eff. Apr. 21, 1958;—Am. 1964, Act 25, Imd. Eff. Apr. 29, 1964;—Am. 1969, Act 251, Imd. Eff. Aug. 11, 1969.